

Reported Recommending .....  
Ind. Postponed .....  
Passed Senate .....  
Failed to Pass Senate .....  
Passed House .....  
Failed to Pass House .....

Senate File 226

February 7, 1947.  
Passed on File.

By MARTIN.

A BILL FOR

An Act to amend sections four hundred twenty point two hundred thirty-one (420.231) and four hundred twenty point two hundred thirty-four (420.234), Code 1946, relating to the lien of personal property taxes levied by special charter cities which collect their own taxes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1     Section 1. Section four hundred twenty point two  
2     hundred thirty-one (420.231) Code 1946, is hereby amended  
3     by inserting at the end thereof the following:  
4     “, which lien shall attach to real estate owned by  
5     such person on the date when such personal property  
6     taxes become delinquent and shall continue for a period  
7     of ten years only thereafter.”

1     Sec. 2. Section four hundred twenty point two  
2     hundred thirty-four (420.234) Code 1946, is hereby  
3     amended by inserting at the end thereof the following:  
4     “, except as provided in section four hundred twenty  
5     point two hundred thirty-one (420.231), with respect  
6     to the lien of personal property taxes on real estate.”